

Article - Tax - General

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§13–101.

(a) In this title the following words have the meanings indicated.

(b) (1) “Demand response trip” means the carriage of a passenger who is unable to use regular schedule, fixed termini services.

(2) “Demand response trip” includes a trip that is required under the federal Americans with Disabilities Act.

(c) “Governmental unit” means:

(1) this State or a political subdivision, unit, or instrumentality of this State;

(2) another state or a political subdivision, unit, or instrumentality of that state; and

(3) a unit or instrumentality of a political subdivision of this State or of another state.

(d) (1) “Tax collector” means the person or governmental unit responsible for collecting a tax.

(2) “Tax collector” includes:

(i) the Comptroller;

(ii) the Department, with respect to:

1. the financial institution franchise tax; and

2. the public service company franchise tax; and

(iii) the registers of wills, with respect to the inheritance tax.

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